



Business Tax Receipt Division

1607 NW 136 Ave., Bldg. B · Sunrise, FL 33323 · P: 954.572.2352 · F: 954.572.2357

LOCAL BUSINESS TAX RECEIPT SCHEDULE

Rates Effective May 13, 2008

Local business tax receipts shall be issued to cover only one (1) location, and only one (1) of the occupations or business classifications hereinafter set out, unless permitted hereunder. The amounts assessed as local business taxes against the various trades, business and professions are hereby fixed, as follows:

Class Code	Description	Business Tax
1	Abstract companies or agents	256.30
2	Academies of music	134.01
3	Advertising	205.04
4	Agencies or agents	134.01
5	Air conditioning	See Contractors
6	Ambulance service	134.01
7	Amusement parks	410.06
8	Amusement parlors	205.04
9	Animal grooming service	134.01
10	Apartment houses, 2 or more	See Hotels
11	Archery ranges	134.01
12	Armored car service	134.01
13	Art and handicraft studios	134.01
14	Astrologists and clairvoyants	854.31
15.01	Athletic clubs	273.39
15.02	Sauna	512.60
15.03	Massage therapist	273.39
16 (A)	Auctioneers--Real estate	512.60
16 (B)	Auctioneers--Personal property	273.39
16 (C)	Auctioneers--Jewelry	307.55
17	Auction sales--shops or stores	512.60
18	Auction stores	854.32
19 (A)	Amusement machines--Automatic distribution	273.39
19 (B)	Amusement machines--Each machine	134.01
20 (A)	Automatic games & devices--Distributor	854.32
20 (B)	Automatic games & devices--Each	162.73

Class Code	Description	Business Tax
21	Reserved	
22	Automatic weighing machines	<i>13.67</i>
23 (A)	Auto dealers display room/lot	<i>273.39</i>
23 (B)	Auto dealer--Paint & body	<i>136.69</i>
23 (C)	Auto dealer--Wash/polish/grease	<i>134.01</i>
23 (D1)	Auto dealer--Park lots for rent--1 to 25 cars	<i>134.01</i>
23 (D2)	Auto dealer--Park lots for rent--> 25 cars	<i>136.69</i>
23 (E)	Auto wrecking service	<i>134.01</i>
24	Auto driving schools	<i>134.01</i>
25	Auto tag bureaus	<i>134.01</i>
26 (A)	Bakeries--Wholesale and/or retail first store	<i>136.69</i>
26 (B)	Bakeries--Additional stores	<i>134.01</i>
26 (C)	Bakeries--Doughnut machine with merchant	<i>134.01</i>
26 (D)	Bakeries--Retail routes	<i>273.39</i>
27	Ballrooms	<i>1,280.80</i>
28	Balls, concerts	<i>136.69</i>
29 (A)	Barber shop--Each chair	<i>27.34</i>
29 (B)	Barber shop--Boot stands--Each operator	<i>40.21</i>
29 (C)	Barber shop--Manicurist in shops	<i>60.30</i>
29 (D)	Barber shop--Selling cigars/cigarettes/etc.	<i>60.30</i>
30 (A)	Beauty shop--One to three operators	<i>134.01</i>
30 (B)	Beauty shop--Over three operators	<i>136.69</i>
31	Bicycle shop--Rent or repair	<i>134.01</i>
32	Billiard/pool	<i>136.69</i>
33	Bingo parlor	<i>683.45</i>
34	Blacksmith	<i>134.01</i>
35	Blueprinting/Photostat	<i>136.69</i>
36	Boathouses or boatyards	<i>134.01</i>
37	Body tanning emporiums	<i>273.39</i>
38	Bowling alleys	<i>854.32</i>
39	Burglar or fire alarm companies/agents	<i>134.01</i>
40	Business advisors or consultants	<i>136.69</i>
41	Business colleges	<i>164.02</i>
41.5	Business office	<i>136.69</i>
42	Cabinet makers	<i>134.01</i>

Class Code	Description	Business Tax
43	Cafeterias	See Restaurants
44	Carpenter shops, woodworkers, refinishers	136.69
45	Carpet cleaning companies	136.69
45.01	Carpet or rug installation	136.69
46	Caterers	136.69
47	Cemeteries	273.39
48	Cleaning, pressing, dying clothes	136.69
49	Clothing, dealers in secondhand	136.69
50	Coffee, dealers in	120.61
50.5	Coin operated vending machines < \$1	5.36
50.5	Coin operated vending machines > \$1	6.85
50.5	Coin operated vending machine--Distributor	164.02
51	Cold storage businesses	164.02
52	Collection and claim agencies, no lawyers	136.69
53	Commercial lessors (per tenant)	27.34
54	Commission merchants	136.69
55 (A)	Contractors--General contractor	273.39
55 (B)	Contractors--Engineering	273.39
55 (C)	Contractor--Steel reinforcing and iron	273.39
55 (D)	Contractor--Steel erection	273.39
55 (E)	Contractor--Swimming pool	273.39
55 (F)	Contractor--Landscaping	205.04
55 (G)	Contractor--Electrical	205.04
55 (H)	Contractor--Plumbing	205.04
55 (I)	Contractor--All other	164.02
55 (I) 1	Air conditioning or commercial refrigeration	80.41
55 (I) 2	Awnings or storm shutters	80.41
55 (I) 3	Bottled gas installation	80.41
55 (I) 4	Cabinet and interior installations	80.41
55 (I) 5	Elevator	80.41
55 (I) 6	Fence installation	80.41
55 (I) 7	Flooring and sanding or floor covering installations	80.41
55 (I) 8	Gasoline service station equipment installation	80.41
55 (I) 9	Glass and glazing	80.41
55 (I) 10	House moving and house wrecking	80.41

Class Code	Description	Business Tax
55 (I) 11	Insulating buildings	<i>80.41</i>
55 (I) 12	Jalousie windows or steel sash and window installation	<i>80.41</i>
55 (I) 13	Lawn sprinkler systems	<i>80.41</i>
55 (I) 14	Lot cleaning and grading	<i>80.41</i>
55 (I) 15	Masonry, brick, stone, cement block, tile and concrete	<i>80.41</i>
55 (I) 16	Ornamental iron, bronze, steel and metal install or welding	<i>80.41</i>
55 (I) 17	Painting, waterproofing, paper hanging, etc.	<i>80.41</i>
55 (I) 18	Plastering, stucco, lathing, lime, cement, etc.	<i>80.41</i>
55 (I) 19	Roofing or sheet metal	<i>80.41</i>
55 (I) 20	Sandblasting	<i>80.41</i>
55 (I) 21	Septic tanks	<i>80.41</i>
55 (I) 22	Solar water heaters	<i>80.41</i>
55 (I) 23	Steel sash and window unit installation	<i>80.41</i>
55 (I) 24	Television installation and service, includes radio	<i>80.41</i>
55 (I) 25	Tile, terrazzo, marble and granite	<i>80.41</i>
55 (I) 26	Well drilling	<i>80.41</i>
55 (I) 27	Venetian blind installation	<i>80.41</i>
55 (I) 28	Gas fitting, pipe fitting and heating	<i>80.41</i>
55 (I) 29	Signs	<i>80.41</i>
55 (I) 30	Steam fitting or cleaning	<i>80.41</i>
55 (J)	Contractor--Own/build one single-family residence per yr.	N/A
55 (K)	Contractor--> One single-family residence per year	<i>273.39</i>
55 (L)	Contractor--Commercial building or business	<i>273.39</i>
56	Convalescent homes	<i>273.39</i>
57	Coppersmiths	<i>134.01</i>
58	Credit associations	<i>136.69</i>
59	Dairies	<i>134.01</i>
60	Dancing schools	<i>134.01</i>
61	Dealers in second hand firearms	<i>273.39</i>
62	Decorators, bunting, flags, pennants	<i>134.01</i>
63	Delivery service	<i>93.80</i>
64	Dental laboratories	<i>136.69</i>
65	Diaper service	<i>134.01</i>
65.5	Distributor	<i>164.02</i>
66 (A)	Dry cleaning plant	<i>136.69</i>

Class Code	Description	Business Tax
66 (B)	Dry cleaning--Pick-up stations	<i>134.01</i>
66 (C)	Dry cleaning--in connections w/ coin laundry	<i>134.01</i>
67	Electric light companies	<i>683.45</i>
68	Employment agencies	<i>136.69</i>
68.01	Employment agencies--Each interviewer	<i>100.50</i>
69	Engravers, lithographers, printing	<i>134.01</i>
70	Entertainments, rest., bars, taverns--Providing vocal or dancing	<i>854.32</i>
71	Express companies--Intrastate business only	<i>615.11</i>
72	Exterminators	<i>136.69</i>
73	Factories	<i>273.39</i>
74	Fertilizers, manufacturers or mixing plant	<i>205.04</i>
75 (A)	Financial inst.--Building and loan	<i>273.39</i>
75 (B)	Financial inst.--Finance and discount/liquidating	<i>307.55</i>
75 (C)	Financial inst.--Personal finance	<i>307.55</i>
75 (D)	Financial inst.--Mortgage/loan	<i>273.39</i>
75 (E)	Financial inst.--Moneylenders	<i>512.60</i>
75 (F)	Financial inst.--Bank	<i>273.39</i>
76	Fire extinguisher service	<i>134.01</i>
77	Fire and wreck sales	<i>273.39</i>
78	Florist, based on retail inventory	See Merchants
79	Fruit and vegetables	See Merchants
80	Reserved	
81	Funeral homes	<i>273.39</i>
82 (A)	Gardeners--Yard maintenance, no landscape	<i>136.69</i>
82 (B)	Gardeners--Landscape contractors	<i>205.04</i>
82 (C)	Gardeners--Landscape, no pest control	<i>205.04</i>
83 (A)	Gas Companies--Distributing & selling through pipelines	<i>410.06</i>
83 (B)	Gas Companies--Distributing & selling bottled gas	<i>134.01</i>
84 (A)	Gas service station--First pump	<i>27.34</i>
84 (B)	Gas service station--Each additional pump	<i>13.67</i>
85 (A)	Gas distributor--Wholesale with storage in city	<i>615.11</i>
85 (B)	Gas distributor--Wholesale--No facilities in city	<i>615.11</i>
85 (C)	Oil distributor--Wholesale--No facilities in city	<i>273.39</i>
85 (D)	Oil distributor--Wholesale facility in city	<i>273.39</i>
86	Golf courses	<i>273.39</i>

Class Code	Description	Business Tax
87	Golf courses--Miniature	<i>136.69</i>
88	Golf courses--Driving range	<i>136.69</i>
89	Gravel, sand, rock dealers	<i>134.01</i>
89.1	Home occupations	<i>134.01</i>
90	Home opening and closing service	<i>136.69</i>
91	Hospitals and rehab centers	<i>273.39</i>
92	Hospitals for animals	<i>136.69</i>
93 (A)	Hotel, apartment--Two rooms or more (per room)	<i>4.27</i>
93 (B)	Hotel, apartment--Two apartments or more (per apartment)	<i>10.05</i>
94	House cleaners	<i>136.69</i>
95	Ice cream vendors, retail	<i>136.69</i>
96	Ice manufacturing or storage	<i>375.91</i>
97	Ice machine--Not coin operated--Per machine	<i>80.41</i>
97.5	Import/export	<i>205.04</i>
98	Interior decorators	<i>136.69</i>
99 (A)	Insurance agency, each agency	<i>164.02</i>
99 (B)	Insurance solicitor, outside city	<i>120.61</i>
99 (C)	Insurance company, writing any class within the City	<i>136.69</i>
100	Jewelry dealers	<i>273.39</i>
101	Job printing, lithograph	<i>136.69</i>
102	Junk dealers	<i>273.39</i>
103	Kerosene & white gas dealers	<i>134.01</i>
104 (A)	Laundries--One to three people	<i>134.01</i>
104 (B)	Laundries--Four to ten people	<i>136.69</i>
104 (C)	Laundries--Over ten people	<i>273.39</i>
104 (D)	Laundries--Local agent, permanent office	<i>134.01</i>
104 (E)	Laundries--Agent for out of town laundries	<i>134.01</i>
104 (F)	Laundries--Automatic, each machine	<i>6.85</i>
105	Linen supply, connected with laundry	<i>134.01</i>
106	Machine shops, not working on automobiles	<i>134.01</i>
107	Mail order	<i>136.69</i>
108 (A)	Manufacturing--One to three people	<i>134.01</i>
108 (B)	Manufacturing--Four to eight people	<i>177.70</i>
108 (C)	Manufacturing--Nine to 20 people	<i>259.72</i>
108 (D)	Manufacturing--21 to 50 people	<i>297.31</i>

Class Code	Description	Business Tax
108 (E)	Manufacturing--over 50 people	358.82
109	Markets	See Merchants
110	Massage salons	341.72
111	Marble and granite works	134.01
112	Meat and meat products, based on retail inventory	See Merchants
113 (A)(1)	Merchants--Up to \$500.00 inventory	134.01
113(A)(2)	Merchants--Over \$500.00 and not over \$1,000.00	134.01
113(A)(3)	Merchants--Over \$1,000.00 each additional \$1,000 or fraction thereof	11.62
	For businesses that can verify twelve (12) or fewer full-time equiv. employees, the max tax shall not exceed \$1,620.50; for businesses with more than twelve (12) full time equiv. employees, the maximum tax shall not exceed \$8,913.70.	
113(B)(1)	Wholesale--Not over \$5,000.00 inventory	134.01
113(B)(2)	Wholesale--Over \$5,000.00 and not over \$10,000.00	134.01
113(B)(3)	Wholesale--Over \$10,000.00 and not over \$20,000.00	170.87
113(B)(4)	Wholesale--Over \$20,000.00 and not over \$50,000.00	213.59
113(B)(5)	Wholesale--Over \$50,000.00	213.59
113(B)(6)	Wholesale--Plus for each additional \$1,000.00	11.62
113(C)(1)	Wholesale commission merchants, each	134.01
	For businesses that can verify twelve (12) or fewer full-time equiv. employees, the maximum tax shall not exceed \$1,620.50; for businesses with more than twelve (12) full time equiv. employees, the maximum tax shall not exceed \$8,913.70.	
114	Merry-go-rounds	136.69
115	Mill work	134.01
116	Monuments and tombstones	155.44
117	Motorboats, based on inventory	
118 (A)	Moving pictures--Up to 100 seats	273.39
118 (B)	Moving pictures--Up to 500 seats	307.55
118 (C)	Moving pictures--Up to 1,000 seats	512.60
118 (D)	Moving pictures--Over 1,000 seats	615.11
118 (E)	Moving pictures--Drive-ins	410.06
118 (F)	Candy and popcorn in theater, over the counter	See Merchants
119	Music installations	134.01
120	Music studio	134.01
120 (A)	Musical devices--each machine	120.61
120 (B)	Musical devices--distribution	273.38

Class Code	Description	Business Tax
121	Neon signs	<i>136.69</i>
122 (A)	Newspaper--Daily	<i>273.39</i>
122 (B)	Newspaper--Weekly or monthly	<i>134.01</i>
123	Newspaper bureau	<i>273.39</i>
124	Nurseries, children's day	<i>134.01</i>
125	Pawnbrokers	<i>854.32</i>
126	Pet shops, plus receipt based on retail inventory	<i>134.01</i>
127	Photographers	<i>307.55</i>
128	Photo shops	<i>134.01</i>
129	Pool maintenance and supplies, retail based on inventory	See Merchants
129.5	Post Office box, used as business mailing address	<i>100.50</i>
130	Power spraying	<i>136.69</i>
131 (A)	Private schools--< 25 pupils	<i>136.69</i>
131 (B)	Private schools--> 25 pupils	<i>205.04</i>
132	Professionals, license to practice required from FL or FL Supreme Court	<i>205.04</i>
133	Public stenographers	<i>80.41</i>
134 (A)	Radio and TV sets--Each operator or distributor	<i>136.69</i>
134 (B)	Coin operated TV/radio--each set	<i>12.06</i>
135 (A)	Real estate brokers--Each broker	<i>205.04</i>
135 (B)	Real estate--Each sales person	<i>134.01</i>
136	Recycle center	<i>136.69</i>
137	Rental--Medical equipment	<i>136.69</i>
138 (A)	Rental--Service with merchant receipt	<i>134.01</i>
138 (B)	Rental--Service without merchant receipt	<i>136.69</i>
139 (A)	Repair shop--Keys, locks, sharpening	<i>136.69</i>
139 (B)	Repair--Motorcycles	<i>136.69</i>
139 (C)	Repair--Air conditioning	<i>136.69</i>
139 (D)	Repair--Boiler and steam engine	<i>136.69</i>
139 (E)	Repair--Household elect. Appliances	<i>136.69</i>
139 (F)	Repair--Typewriters	<i>136.69</i>
139 (G)	Repair--Jewelry and watch	<i>136.69</i>
139 (H)	Repair--Sewing machines	<i>136.69</i>
139 (I)	Repair--Vulcanizing and retread tires	<i>136.69</i>
140 (A)	Restaurant--One to 15 people seating	<i>134.01</i>
140 (B)	Restaurant--16 to 50 people seating	<i>134.01</i>

Class Code	Description	Business Tax
140 (C)	Restaurant--51 to 150 people seating	273.39
140 (D)	Restaurant--Over 150 people seating	307.55
141	Rinks--Bike, skate, other	273.39
141.5 (A)	Service businesses--One to three employees	134.01
141.5 (B)	Service businesses--Four to seven employees	143.53
141.5 (C)	Service businesses--Eight to 12 employees	205.04
141.5 (D)	Service businesses--13 to 20 employees	273.39
141.5 (E)	Service businesses--21 to 35 employees	334.91
141.5 (F)	Service businesses--36 to 50 employees	410.06
141.5 (G)	Service businesses--51 to 75 employees	615.11
141.5 (H)	Svc. Bus. > 75 = 141.5(G) + \$2.68 each additional, cap 1,050	615.11 + 2.68 each
142	Sign painters	136.69
143	Signs commercial	136.69
144	Skateboard parks	410.06
145 (A)	Soft drinks, manufacturing	273.39
145 (B)	Soft drinks--Storage in city	205.04
146 (A)	Solicitors--Product intrastate only, one product	136.69
146 (B)	Solicitors--Product intrastate > one product	273.39
147	Stables	136.69
148 (A)	Storage warehouse/rooms up to 5,000 sq. ft.	136.69
148 (B)	Storage warehouse/rooms over 5,000 sq. ft.	205.04
149 (A)	Tailor repair	93.80
149 (B)	Tailor custom	205.04
150	Take out food, based on inventory	See Merchants
151	Taxidermist	273.39
151.5	Telemarketing	205.04
152	Telephone systems and companies	273.39
153	Tennis and racquetball clubs	273.39
154	Termite and pest control	136.69
155 (A)	Trailer park--One to ten units	273.39
155 (B)	Trailer park--Each additional unit over 10 units	80.41
156 (A)	Trailers rental, such as U-Haul	307.55
156 (B)	Trailers--House sales or rentals, new or used	854.32
157	Travel bureau	136.69
158	Trading stamp companies, each	854.32

Class Code	Description	Business Tax
159	Tutoring service	<i>80.41</i>
160 (A)	U-Drive it agency--One to three vehicles	<i>410.06</i>
160 (B)	U-Drive it agency--Each additional vehicle over three	<i>40.21</i>
161	Undertakers, embalmers and funeral directors	<i>205.04</i>
162	Upholstery	<i>134.01</i>
163	Watchmen--Public or private	<i>134.01</i>
164	Water sold in bottles--Each company	<i>40.21</i>

(Code 1972, § 11-44; Ord. No. 76-I, § 1(11-44), 3-22-88; Ord. No. 76-J, § 2(11-44), 7-5-90; Ord. No. 76-K, §§ 1, 2, 9-25-90; Ord. No. 76-M, § 1, 8-27-92; Ord. No. 76-N, § 2, 9-22-92; Ord. No. 76-O, §§ 1, 2, 10-13-92; Ord. No. 76-T, § 3, 3-8-94; Ord. No. 76-U, § 1, 8-9-94; Ord. No. 76-97-A, § 3, 6-25-97; Ord. No. 76-00-A, § 1, 6-13-00; Ord. No. 76-02-A, § 1, 5-14-02; Ord. No. 76-04-A, § 1, 4-27-04; Ord. No. 76-06-A, § 1, 5-9-06; Ord. No. 76-07-A, § 37, 9-11-07)